

EXHIBIT 26



Recommendation of the Council for Choices in Health Care in Finland (PALKO / COHERE Finland)

Medical Treatment Methods for Dysphoria Related to Gender Variance In Minors



Concepts

Suppression treatment

Pubertal suppression with GnRH analogues (drugs that inhibit gonadotropin-releasing hormone activity) to halt the development of secondary sex characteristics of the biological sex.

Cisgender/Cis person

A person whose gender identity matches the sex determined at birth (identifies, and is satisfied with, the sex determined at birth and generally expresses his/her gender accordingly).

Other gender identity

A person who does not identify as a man or a woman, but rather somewhere along the continuum or outside of it; genderless, nonbinary, or multigendered.

Transgender

A person whose gender identity differs from the legal and biological sex determined at birth but instead aligns with the opposite sex.



STM038:00/2020

Content

1. Basis for Preparing These Recommendations	4
2. Recommendations' Target Population	5
3. Procedures Assessed	5
4. Current Care	5
5. Risks, Benefits and Uncertainty	6
6. Ethical Assessment	6
7. Conclusions	8
8. Summary of the Recommendations	9
9. Additional Evidence Gathering and Monitoring Impact of Recommendations	10
10. Appendices	11



1. Basis for Preparing These Recommendations

As the number of patients, including minors, referred to the Helsinki University Hospital (HUS) and the Tampere University Hospital (TAYS) multidisciplinary outpatient clinics for assessment and treatment of gender dysphoria has increased, PALKO (Council for Choices in Healthcare in Finland / COHERE Finland) decided to prepare recommendations for medical treatments of gender dysphoria, i.e., distress which is associated with a minor's gender variance and impairs function. Gender variance refers to a spectrum of gender experience anywhere on the male-female identity continuum or outside it, and is not exclusively confined to the dichotomized male/female conception of gender. Not all patients with gender variance experience significant suffering or functional impairments, and not all seek medical treatment.

These recommendations are based on the legislation in force at the time of the adoption of the recommendation, the available research evidence, and the clinical experience of multidisciplinary teams with expertise in gender dysphoria assessment and treatment at HUS and TAYS. The knowledge base supporting these recommendations is detailed in a separate Preparatory Memorandum and appendices and includes a description of planning and implementation of medical treatments, a literature review of medical treatments, an extensive ethical analysis, and feedback following meetings with patients and the advocacy groups who represent them.

Finnish legislation defines the requirements for the legal gender recognition of transsexuals (Act on Legal Recognition of the Gender of Transsexuals (Trans Act) 536/2002). The detailed requirements for providing the assessment and treatment to enable legal gender recognition are spelled out further in a Decree of the Ministry of Social Affairs and Health (1053/2002). The Trans Act and the related Decree apply to adults. For those who are not of legal age, there are no laws governing the provision and needs of transgender healthcare; however, these are subject to the Health Care Act of Finland (1326/2010), in particular section 7 (criteria for integrated care), section 7a (criteria for treatment options), section 8 (evidence-based, high quality, safe and appropriate care) and section 10 (rationale for centralization); and also to the Constitution of Finland (731/1999)'s section 6 on equality and section 19 on the right to adequate social and healthcare services. Finland's Act on the Status and Rights of Patients, (785/1992), and especially sections 5, 6, and 7, are also relevant.



2. Recommendations' Target Population

These recommendations apply to minors suffering from dysphoria related to gender variance who are seeking a consultation regarding an evaluation of medical examination and treatment needs; the children and adolescents may identify with the opposite sex (transgender), or may identify as genderless, non-binary, or anywhere along or outside the male/female gender identity continuum (other gender).

3. Procedures Assessed

These recommendations focus on medical treatment procedures that aim to decrease suffering and functional impairment of gender-dysphoric minors.

4. Current Care

Cross-sex identification in childhood, even in extreme cases, generally disappears during puberty. However, in some cases, it persists or even intensifies. Gender dysphoria may also emerge or intensify at the onset of puberty. There is considerable variation in the timing of the onset of puberty in both sexes. The first-line treatment for gender dysphoria is psychosocial support and, as necessary, psychotherapy and treatment of possible comorbid psychiatric disorders.

Consultation appointments (for parents / caregivers) regarding pre-pubescent children's cross-sex identification or gender dysphoria are provided by the research group on the gender identity of minors at TAYS or HUS. However, ongoing support or other treatment of psychiatric disorders are provided through the local municipal services.

In clear cases of pre-pubertal onset of gender dysphoria that intensified during puberty, a referral can be made for an assessment by the research group at TAYS or HUS regarding the appropriateness for puberty suppression. If no contraindications to early intervention are identified, pubertal suppression with GnRH analogues (to suppress the effect of gonadotropin-releasing hormone) may be considered to prevent further development of secondary sex characteristics of the biological sex.

Adolescents who have already undergone puberty, whose gender dysphoria occurs in the absence of co-occurring symptoms requiring psychiatric treatment, and whose experience of transgender identity failed to resolve following a period of reflection, can be referred for assessment by the research group on the gender identity of minors at TAYS or HUS. Hormone therapy (testosterone/estrogen and anti-androgen) can be started after the diagnostic evaluations, but no earlier than age 16. Additionally, patients under 18 receive three to six months of GnRH analogue treatment prior to the initiation of cross-sex hormones in order to suppress the hormonal activity of the gonads. No gender confirmation surgeries are performed on minors.



STM038:00/2020

5. Risks, Benefits and Uncertainty

The literature review identified two studies with the total of 271 persons diagnosed with childhood-onset gender identity disorder and associated gender or body dysphoria that intensified after the onset of puberty (Preparatory Memorandum Appendix 1, Tables 15 and 16, pages 46-48).

In a smaller study of 70 adolescents, puberty was suppressed with the GnRH analogue at the average age of 14.8 (12-18 years) and puberty blockade continued for an average of 2 years. During the treatment period, the adolescents' mood improved, and the risk of behavioral disorders diminished, but gender dysphoria itself did not diminish, and there were no changes in body image. In a larger study consisting of 201 adolescents, 101 patients with the average age of 15.5 (12-18 years) started an 18-month psychological supportive intervention, and, additionally at six months, pubertal development was suppressed by starting GnRH analogue treatment. The other cohort of 100 only received psychological supportive intervention for 18 months. In both groups, statistically significant increases in global psychosocial functioning were found at 12 and 18 months; among those having received psychological intervention alone, the improvement in global functioning was already significant at the 6-month mark. Both studies lack long-term treatment follow-up into adulthood.

A recent Finnish study, published after the completion of this literature review, reported on the effect of initiating cross-sex hormone therapy on functioning, progression of developmental tasks of adolescence, and psychiatric symptoms. This study found that during cross-sex hormone therapy, problems in these areas did not decrease.

Potential risks of GnRH therapy include disruption in bone mineralization and the as yet unknown effects on the central nervous system. In trans girls, early pubertal suppression inhibits penile growth, requiring the use of alternative sources of tissue grafts for a potential future vaginoplasty. The effect of pubertal suppression and cross-sex hormones on fertility is not yet known.

6. Ethical Assessment

Although the ethics analysis did not systematically address the issues pertaining to children and adolescents, they have been discussed in several areas in the related documents (Preparatory Memorandum pages 52-62; Appendix 5).

According to the Health Care Act (section 8), healthcare services must be based on evidence and recognized treatment and operational practices. As far as minors are concerned, there are no medical treatment that can be considered evidence-based. At the same time, the numbers of minors developing gender dysphoria has increased. In this situation, it is vital to assure that children and young people are able to talk about their feelings, and that their feelings are acknowledged. The opportunity to reflect on one's experience should be easily accessible through the local health system (i.e., school or student health care, primary care). A young



STM038:00/2020

person's feelings should not be interpreted as immediately requiring specialized medical examinations or treatments.

In cases of children and adolescents, ethical issues are concerned with the natural process of adolescent identity development, and the possibility that medical interventions may interfere with this process. It has been suggested that hormone therapy (e.g., pubertal suppression) alters the course of gender identity development; i.e., it may consolidate a gender identity that would have otherwise changed in some of the treated adolescents. The reliability of the existing studies with no control groups is highly uncertain, and because of this uncertainty, no decisions should be made that can permanently alter a still-maturing minor's mental and physical development.

From the point of view of patient advocacy groups, halting puberty is providing young people with a period of reflection, rather than consolidating their gender identity. This is based on the premise that halting the development of one's permanent sex characteristics will improve the minor's social interactions, while allowing more time for diagnostic evaluations. Additionally, patient advocacy groups assert that early intervention with hormonal treatments will lead to improved outcomes for the patients who do eventually pursue gender reassignment. Professionals, for their part, consider it important to ensure that irreversible interventions, which may also have significant adverse effects, both physical and mental, are only performed on individuals who are able to understand the permanence of the changes and the potential for harm, and who are unlikely to regret such interventions. It is not known how the hormonal suppression of puberty affects young people's judgement and decision-making.

The Act on the Status and Rights of Patients (1992/785) states that the patient shall be provided with information about his/her state of health, the significance of the treatment, various alternative forms of treatment and their effects, and about other factors concerning treatment that have an effect on treatment decision-making. In a situation where a minor's identification with the opposite sex causes long-term and severe dysphoria, it is important to make sure that he/she understands the realistic potential of gender reassignment treatments to alter secondary sex characteristics, the reality of a lifelong commitment to medical therapy, the permanence of the effects, and the possible physical and mental adverse effects of the treatments. Although patients may experience regret, after reassignment treatments, there is no going back to the non-reassigned body and its normal functions. Brain development continues until early adulthood – about age 25, which also affects young people's ability to assess the consequences of their decisions on their own future selves for rest of their lives.

A lack of recognition of comorbid psychiatric disorders common among gender-dysphoric adolescents can also be detrimental. Since reduction of psychiatric symptoms cannot be achieved with hormonal and surgical interventions, it is not a valid justification for gender reassignment. A young person's identity and personality development must be stable so that they can genuinely face and discuss their gender dysphoria, the significance of their own feelings, and the need for various treatment options.

For children and adolescents, these factors are key reasons for postponing any interventions until adulthood.



STM038:00/2020

7. Conclusions

The first-line intervention for gender variance during childhood and adolescent years is psychosocial support and, as necessary, gender-explorative therapy and treatment for comorbid psychiatric disorders. Uncertainty related to gender identity should be dealt with according to the severity of symptoms and the need for treatment and should be handled at the school / student health care, primary health care at the local level, or in specialty care.

In adolescents, psychiatric disorders and developmental difficulties may predispose a young person to the onset of gender dysphoria. These young people should receive treatment for their mental and behavioral health issues, and their mental health must be stable prior to the determination of their gender identity.

Clinical experience reveals that autistic spectrum disorders (ASD) are overrepresented among adolescents suffering from gender dysphoria; even if such adolescents are presenting with gender dysphoria, rehabilitative interventions for ASD must be properly addressed.

In light of available evidence, gender reassignment of minors is an experimental practice. Based on studies examining gender identity in minors, hormonal interventions may be considered before reaching adulthood in those with firmly established transgender identities, but it must be done with a great deal of caution, and no irreversible treatment should be initiated. Information about the potential harms of hormone therapies is accumulating slowly and is not systematically reported. It is critical to obtain information on the benefits and risks of these treatments in rigorous research settings.

At a minimum, a consultation for a pre- pubescent child at the specialist setting at the TAYS includes an extensive assessment appointment costing EUR 369. If necessary, a day-long outpatient consultation can be arranged, costing EUR 1,408.

The consultation and assessment process for minors at the specialist settings of TAYS or HUS costs EUR 4,300. If it is determined that this process would be untimely, the minimum cost is EUR 640. An initial assessment / consultation by phone costs EUR 100.

The planning and monitoring costs for pubertal suppression are EUR 2,000 for the first year, and EUR 1,200 for subsequent years. The costs for the planning and monitoring of hormone treatments are a minimum of EUR 400 per year.

These costs do not take into account the additional costs of psychosocial support provided in the local level, the possible need for psychiatric treatment, or hormone treatment medication costs.



STM038:00/2020

8. Summary of the Recommendations

PALKO / COHERE maintains the following:

1. For the treatment of gender dysphoria due to variations in gender identity in minors, psychosocial support should be provided in school and student healthcare and in primary healthcare, and there must be sufficient competency to provide such support.
2. Consultation with a child or youth psychiatrist and the necessary psychiatric treatment and psychotherapy should be arranged locally according to the level of treatment needed.
3. If a child or young person experiencing gender-related anxiety has other simultaneous psychiatric symptoms requiring specialised medical care, treatment according to the nature and severity of the disorder must be arranged within the services of their own region, as no conclusions can be drawn on the stability of gender identity during the period of disorder caused by a psychiatric illness with symptoms that hamper development.

PALKO / COHERE considers that the consultation, periods of assessment, and treatments by the research group on the gender identity of minors at TAYS or HUS must be carried out according to the following principles:

1. Children who have not started puberty and are experiencing persistent, severe anxiety related to gender conflict and/or identification as the other sex may be sent for a consultation visit to the research group on the gender identity of minors at TAYS or HUS. Any need for support beyond the consultation visit or need for other psychiatric treatment should be addressed by local services according to the nature and severity of the problem.
2. If a child is diagnosed prior to the onset of puberty with a persistent experience of identifying as the other sex and shows symptoms of gender-related anxiety, which increases in severity in puberty, the child can be guided at the onset of puberty to the research group on the gender identity of minors at TAYS or HUS for an assessment of the need for treatment to suppress puberty. Based on these assessments, puberty suppression treatment may be initiated on a case-by-case basis after careful consideration and appropriate diagnostic examinations if the medical indications for the treatment are present and there are no contraindications. Therapeutic amenorrhea, i.e. prevention of menstruation, is also medically possible.
3. A young person who has already undergone puberty can be sent to the research clinic on the gender identity of minors at TAYS or HUS for extensive gender identity studies if the variation in gender identity and related dysphoria do not reflect the temporary search for identity typical of the development stage of adolescence and do not subside once the young person has had the opportunity to reflect on their identity but rather their identity and personality development appear to be stable.
4. Based on thorough, case-by-case consideration, the initiation of hormonal interventions that alter sex characteristics may be considered before the person is 18 years of age only if it can be ascertained that their identity as the other sex is of a permanent nature and causes severe dysphoria. In addition, it must be confirmed that the young person is able to understand the significance of irreversible treatments and the



STM038:00/2020

benefits and disadvantages associated with lifelong hormone therapy, and that no contraindications are present.

5. If a young person experiencing gender-related anxiety has experienced or is simultaneously experiencing psychiatric symptoms requiring specialized medical care, a gender identity assessment may be considered if the need for it continues after the other psychiatric symptoms have ceased and adolescent development is progressing normally. In this case, a young person can be sent by the specialized youth psychiatric care in their region for an extensive gender identity study by the TAYS or HUS research group on the gender identity of minors, which will begin the diagnostic studies. Based on the results of the studies, the need for and timeliness of medically justified treatments will be assessed individually.

Surgical treatments are not part of the treatment methods for dysphoria caused by gender-related conflicts in minors. The initiation and monitoring of hormonal treatments must be centralized at the research clinics on gender identity at HUS and TAYS.

9. Additional Evidence Gathering and Monitoring the Effectiveness of Recommendations

Moving forward, the following information must be obtained about the patients diagnosed and receiving treatments in Finland before re-evaluating these recommendations:

- Number of new patient referrals
- Number of patients starting the assessment period, and numbers of new transgender (F64.0) vs “other gender” (F64.8) diagnoses
- Whether the diagnosis remains stable or changes during the assessment phase
- Number of patients discontinuing the assessment period and the reasons for the discontinuation
- Adverse effects of treatments (especially long-term effects and effect on fertility)
- Number of patients regretting hormone therapy
- Analysis of the effects of the assessment and the treatment period on gender dysphoria outcomes, as measured by the Gender Congruence and Life Satisfaction Scale (GCLS)
- Analysis of the effects of the assessment and the treatment period on functional capacity and quality of life
- The prevalence of co-occurring psychiatric diagnoses (especially neurodevelopmental diagnoses F80-F90) among those diagnosed with / seeking treatment for gender dysphoria, and whether the presence of these co-occurring diagnoses impacts the ability to achieve the desired outcome (e.g. decreased dysphoria) in the assessment or the treatment phase.
- Whether the assessment and treatment periods lead to a reduction of suicide attempts
- Whether the assessment and treatment periods lead to a reduction in depression and distress



STM038:00/2020

10. Appendices

Preparatory Memorandum, with Appendices 1-5.